

State of South Dakota

SEVENTY-FOURTH SESSION
LEGISLATIVE ASSEMBLY, 1999

400C0619

SENATE BILL NO. 110

Introduced by: Senator Paisley and Representative Koskan

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the electronic filing
2 of tax returns and tax payments.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-59-32 be amended to read as follows:

5 10-59-32. The secretary may authorize any person required to file returns or reports and
6 remit taxes or fees under the chapters set forth in § 10-59-1 to remit the taxes or fees by
7 electronic transmission. ~~For persons~~ Any person required to file returns and remit taxes on a
8 monthly basis ~~and~~ who ~~remit~~ remits taxes by electronic transmission, as authorized by the
9 secretary, shall file returns ~~shall be filed separately from the electronic transfer of remittances,~~
10 ~~and such returns shall be filed~~ by electronic means on or before the ~~last~~ twenty-third day of the
11 month following each monthly period. Remittances transmitted electronically shall be made on
12 or before the ~~last day~~ second working day after the filing day of the month following each
13 monthly period ~~and~~. Remittances are considered to have been made on the date that the
14 remittance is credited to the bank account designated by the treasurer of the State of South
15 Dakota. ~~For purposes of making any electronic transfers of remittances provided for in this title,~~
16 ~~the last day of the month shall mean the last day of the month which is not a Saturday or Sunday~~
17 ~~or a state or federal holiday.~~

Section 2. That § 10-45-27 be amended to read as follows:

10-45-27. Any person who is the holder of a sales tax permit or is a retailer whose receipts are subject to sales tax in this state during the periods specified by this section shall make a return and remittance to the Department of Revenue on forms prescribed and furnished by the department in the following manner:

(1) Any person whose tax liability is one thousand dollars or more annually, shall file the return and remit the tax on or before the twentieth day of the month following each monthly period;

(2) Any person whose tax liability is less than one thousand dollars annually, shall file the return and remit the tax on or before the last day of the month following each two-month period;

(3) Any person whose tax liability is one thousand dollars or more annually and who remits the tax by electronic transfer to the state, shall file the return by electronic means on or before the twenty-third day of the month following each monthly period and remit the tax on or before the ~~last day~~ second working day after the filing day of the month following each monthly period.

The secretary of revenue may grant an extension of not more than five days for filing a return and remittance.

Unless an extension is granted, penalty or interest under § 10-59-6 shall be paid if a return or remittance is not made on time.

Section 3. That § 10-46A-1.6 be amended to read as follows:

10-46A-1.6. Any person who is the holder of a contractor's excise tax license or is a contractor whose receipts are subject to contractor's excise tax in this state during the periods specified by this section shall make a return and remittance to the Department of Revenue on forms prescribed and furnished by the department in the following manner:

1 (1) Any person whose tax liability is one thousand dollars or more annually, shall file the
2 return and remit the tax on or before the twentieth day of the month following each
3 monthly period;

4 (2) Any person whose tax liability is less than one thousand dollars annually, shall file the
5 return and remit the tax on or before the last day of the month following each
6 two-month period;

7 (3) Any person whose tax liability is one thousand dollars or more annually and who
8 remits the tax by electronic transfer to the state, shall file the return by electronic
9 means on or before the twenty-third day of the month following each monthly period
10 and remit the tax on or before the ~~last day~~ second working day after the filing day of
11 the month following each monthly period.

12 The secretary of revenue may grant an extension of not more than five days for filing a return
13 and remittance. Unless an extension is granted, the person with the tax liability shall pay the
14 penalty or interest as provided by § 10-59-6 if a return or remittance is not made on time.

15 Section 4. That § 10-46B-1.4 be amended to read as follows:

16 10-46B-1.4. Any person who is the holder of a contractor's excise tax license or is a
17 contractor whose receipts are subject to contractor's excise tax in this state during the periods
18 specified by this section shall make a return and remittance to the Department of Revenue on
19 forms prescribed and furnished by the department in the following manner:

20 (1) Any person whose tax liability is one thousand dollars or more annually, shall file the
21 return and remit the tax on or before the twentieth day of the month following each
22 monthly period;

23 (2) Any person whose tax liability is less than one thousand dollars annually, shall file the
24 return and remit the tax on or before the last day of the month following each
25 two-month period;

1 (3) Any person whose tax liability is one thousand dollars or more annually and who
2 remits the tax by electronic transfer to the state, shall file the return by electronic
3 means on or before the twenty-third day of the month following each monthly period
4 and remit the tax on or before the ~~last day~~ second working day after the filing day of
5 the month following each monthly period.

6 The secretary of revenue may grant an extension of not more than five days for filing a return
7 and remittance. Unless an extension is granted, the person with the tax liability shall pay the
8 penalty or interest as provided by § 10-59-6 if a return or remittance is not made on time.

9 Section 5. That § 10-59-33 be amended to read as follows:

10 10-59-33. Any return, report, or remittance which is required to be filed under the taxes
11 specified in § 10-59-1, ~~shall be considered~~ is timely filed if mailed, postage prepaid, on or before
12 the due date of the reporting period, and is received by the department. If the due date falls on
13 a Sunday, or a holiday enumerated in §§ 1-5-1 and 1-5-1.1, the return ~~shall be considered~~ is
14 timely filed if mailed, postage prepaid, on the next succeeding day which is not a Saturday,
15 Sunday, or holiday. A United States Postal Service postmark ~~shall be~~ is evidence of the date of
16 mailing for the purpose of timely filing of returns, reports, or remittances. The provisions of this
17 section do not apply to a return filed by electronic means.

18 Section 6. The effective date of this Act is October 1, 1999.